the Government have passed the necessary legislation on the subject, adopting the British Indian Excise duty to come into force from 1st April 1934. A revenue of Rs 2·50 lakhs is expected from this source. At present, no duty is levied on the export of cardamoms. It is proposed either to levy a small duty on the export of cardamoms or to raise the assessment on cardamom lands, whichever will be more convenient to the cardamom cultivators. A revenue of Rs ·60 of a lakh is estimated under this head. The net receipt from the Cochin Harbour Scheme is estimated at Rs 11 lakhs. The question of the revision of tariff values on the produce of the cocoanut tree is engaging the earnest attention of Government.

The fall of Rs 2·80 lakhs in revenue is expected mainly under Excise and Interest.

Excise.—The anticipated fall of Rs ·74 of a lakh is under Abkari and Opium due to the lower rentals fetched in the recent auction sales of the biennial contract and to the expected fall in consumption.

Interest.—The decrease of Rs ·67 of a lakh is due to less receipts under current and short term deposits in the Bank.

Expenditure charged to Revenue.

8. The demands of the several departments for expenditure during the next year have been carefully scrutinised both by the Government and the Standing Finance Committee and the grants fixed after a full consideration of the requirements of the various departments. The total expenditure thus provided for in the budget estimate for the next year is Rs 230·33 lakhs. This is Rs 7·44 lakhs less than the revised estimate for the current year. I shall now proceed to deal with the more important items.

9. *Land Revenue.*—The expenditure for the next year is estimated as Rs 9·81 lakhs or Rs ·36 of a lakh less than the revised estimate for the current year. The decrease is due mainly to the fact that the period of the Special Officer appointed for drafting a settlement memorandum would cease with the close of the current year.

The work of Jenmikaram Settlement started in pursuance of Section 40 (*c*) of the Jenmi and Kudiyan Amendment Regulation, XII of 1108, is in progress. The special post of the State Jenmikaram Settlement Officer has been abolished with effect from 1st Vrischikam 1109 and the Land Revenue and Income-tax Commissioner put in charge of the supervision and control of the Jenmikaram Settlement work. The Dewan Peishkars of Quilon, Trivandrum and Kottayam have also been invested with appellate powers under the Jenmi and Kudiyan Regulation and they have been made responsible

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